



**COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF INSURANCE  
FRANKFORT, KENTUCKY**

**REVISED BULLETIN  
2014-01**

TO: All Insurance Companies and Surplus Lines Brokers Subject To Kentucky  
Local Government Premium Taxes

FROM: Sharon P. Clark, Commissioner

RE: 2014-2015 Kentucky Local Government Premium Tax  
Schedule and Listing of Payees and Addresses

DATE: May 21, 2014

*The following Bulletin is to advise the reader of the current position of the Kentucky Department of Insurance (the "Department") on the specified issue. The Bulletin is for informational purposes only and is not legally binding on either the Department or the reader.*

*Please review the information in this Bulletin carefully. This Bulletin contains information regarding changes to the annual reconciliation filing requirements and procedures, legislative changes that impact local government premium tax laws, and changes to various tax rates imposed by local governments on premium receipts in accordance with KRS 91A.080.*

**I. Local Government Premium Tax**

KRS 91A.080 authorizes local governments to impose and collect license fees or taxes upon insurance companies for the privilege of engaging in the business of insurance. "Local government" is defined by KRS 91A.0802(1) as a "city, county, charter county, consolidated local government, urban-county government, or unified local government." Newly adopted or amended license fees or taxes become effective July 1 of each year on a prospective basis only. KRS 91A.080(1) requires the commissioner of insurance to notify each insurance company engaged in the business of insurance in the Commonwealth of the license fees or taxes no less than 85 days prior to the effective date. Accordingly, attached are the 2014-2015 Kentucky Local Government Premium Tax Schedule and the listing of payees and addresses.

Local governments that have adopted or amended their taxes, payees, or addresses since the publication of Bulletin 2013-14 (the 2013-2014 tax schedule) are indicated with an asterisk (\*). **Please also note changes in tax code identifications.**

Surplus lines brokers are subject to the payment of local government premium taxes pursuant to KRS 304.10-180(1)(c). Consequently, surplus lines brokers are obligated to comply with the provisions of KRS Chapter 91A.080 as well as insurance companies. Insurance companies and surplus lines brokers must adopt procedures to conform to the 2014-2015 tax schedule by July 1, 2014. The 2014-2015 tax schedule applies only to **premiums received after** July 1, 2014, through June 30, 2015.

## **II. Determination of Tax Liability**

To assist insurance companies and surplus lines brokers in determining the location of an insurance risk, the Department has published an LGPT Risk Location Chart on its website. Pursuant to KRS 91A.080, taxes are imposed on insurance risks located within the corporate limits of the local government. An insurance risk may not necessarily be located at the mailing address of the insured. It is imperative the insurance company/surplus lines broker identify the specific county and/or city in which the risk is located in order to properly assess the local government premium taxes. Further, ZIP codes shall not be used to determine local government premium tax liability.

Pursuant to KRS 91A.0806(6), on or after January 1, 2010, an insurance company/surplus lines broker shall employ a verified risk location system or program to assist the insurance company/surplus lines broker in identifying the location of an insurance risk. An insurance company/surplus lines broker may avoid penalties associated with the nonpayment of local government premium taxes provided the insurance company/surplus lines broker utilizes a verified risk location system and performs due diligence in the location of insurance risks in accordance with KRS 91A.0806(4).

The insurance company/surplus lines broker must use the tax rate effective on the first day of the policy term. When an insurance company/surplus lines broker collects a premium as a result of a change in the policy during the policy term, the tax rate used shall be the rate in effect on the effective date of the policy change. The percentage tax rates are to be charged per policy.

## **III. Disclosure of Local Government Premium Tax**

In accordance with KRS 91A.0810 and 806 KAR 2:092, if the local government premium tax is included in the premium charge to the policyholder, the insurance company/surplus lines broker shall disclose the amount of the local government tax charged for the period and the name of the taxing jurisdiction to which the local government tax is due. For newly issued policies, the disclosure shall be included on the policy, the declaration sheet, or the initial billing instrument. For renewed or newly endorsed policies, the disclosure shall be included on the renewal certificate or the billing instrument for each period for which premium or additional premium is charged to the policyholder. Insurance companies/surplus lines brokers should refer to 806 KAR 2:092 for further instructions regarding the contents of the disclosure.

Other disclosure provisions include:

- (a) Disclosure of a local government tax shall not be required if the insurance company does not charge the tax to the policyholder.
- (b) If local government premium tax is owed to multiple taxing jurisdictions, the disclosure shall list separately each taxing jurisdiction to which tax is owed.
- (c) If a credit of a city tax is applied to a county tax pursuant to KRS 91A.080(12), and the result is that no tax is owed to the county, the disclosure is not required to include the county in the itemization of taxing jurisdictions required in subsection (3) of this section.
- (d) If a collection fee is included in the amount charged to the policyholder, the disclosure shall state that the amount includes the tax and a collection fee.

#### **IV. Special Instructions Related to Surplus Lines Business**

Pursuant to KRS 304.10-180(1)(c), each surplus lines broker is required to pay the local government premium tax in accordance with KRS 91A.080.<sup>1</sup>

Separate quarterly tax returns shall be submitted to the applicable local government by the surplus lines broker. Each return submitted to the local government shall include a listing of the insurance companies that supplied the coverage for which the premiums and taxes are being reported. This information shall be listed in the designated section of Form LGT-141. **Please note that surplus lines brokers are not required to submit a separate Form LGT-141 to each local government for each insurance company through which insurance business was exported.**

Annual reconciliations shall be filed with the Department of Insurance and the applicable local government by the surplus lines broker in accordance with Section XVI of this Bulletin. Each return submitted to the local governments shall include a listing of the insurance companies that supplied the coverage for which the premiums and taxes are being reported. This information shall be listed in Section III of Form LGT-140. **Please note that surplus lines brokers are not required to submit a separate Form LGT-140 to each local government for each insurance company through which insurance business was exported.**

#### **V. Exemptions to Tax Liability**

No license fee or tax shall apply to premiums collected on the following:

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<sup>1</sup> Please take notice that KRS 304.10-180 has been amended to differentiate between single state and multi state risks in accordance with the Non-Admitted and Reinsurance Reform Act of 2010 (NRRRA). At this time, the Surplus Lines Insurance Multi-State Compliance Compact Commission has insufficient membership to develop rules governing the allocation of premium taxes on multi-state risks. Until such time as the Commission becomes operable, surplus lines brokers should refer to the Department's Advisory Opinion 2011-04 to determine the proper method for tax payments regarding multi-state non-admitted insurance.

- Policies of group health insurance provided for state employees under KRS 18A.225;
- Health insurance policies issued to individuals including policies issued through Kentucky Access;
- Workers' compensation insurance;
- Annuities;
- Federal flood insurance;
- Municipal bonds, leases or other debt instruments issued by or on behalf of the local government unless the bonds, leases, or other debt instruments are issued for profit or on behalf of for-profit or private organizations;
- Policies for high deductible health plans as defined in 26 U.S.C. sec. 223(c)(2), commonly referred to as Health Savings Accounts;
- Policies of insurance, insured or reinsured by the Federal Crop Insurance Corporation. 7 C.F.R. sec. 400.352(b)(2);
- Policies insuring or naming the state or one of its agencies or political subdivisions as an insured and surety bonds where the state or one of its agencies or political subdivisions is the obligee. For the purposes of local government premium tax payments, school districts are considered agencies of the state and policies insuring school districts and bonds with school districts as the obligee are exempt from local government premium taxes; or
- Premiums paid to an insurance company or surplus lines broker by nonprofit self-insurance groups whose membership consists of cities, counties, charter county governments, urban county governments, consolidated local governments, unified local governments, school districts, or any other political subdivisions of the Commonwealth.

No license fee or tax shall apply to policies issued by

- Entities issued a certificate of authority to do business in Kentucky only as a health maintenance organization pursuant to KRS 304.38-060;
- Entities issued a certificate of authority to do business in Kentucky as a captive insurer pursuant to KRS 304.49-010; or
- Domestic life insurance companies electing to be taxed under the provisions of KRS 136.320 — Capital and Surplus Tax.

No county may impose the tax authorized by KRS 91A.080 upon premiums received on policies issued to public service companies which pay ad valorem taxes.

Additional exemptions may apply pursuant to the ordinance enacted by the local government. Please refer to the tax code for each local government identified on the attached schedule for additional information.

Unless specifically excluded by ordinance, a local government is not exempt from the payment of local government premium taxes.

**VI. Indivisible Premium**

KRS 91A.080(8) requires a breakdown of all collections by category of insurance listed in the statute. Therefore, the appropriate premium must be allocated to the various lines before the applicable tax is calculated. For indivisible premiums, a weight of two-thirds of the premium must be given to the fire provision and one-third of the premium to the property and casualty provisions before determining the tax.

**VII. Tax on Life Insurance**

The tax on life insurance shall be based on the first year's premiums and applied to the amount actually collected within the first year.

**VIII. Minimum Taxes**

In some instances, a local government will enact a tax percentage as well as a minimum tax amount. In these instances, the policyholder may be responsible for payment of the calculated tax amount, based on the tax percentage, if the insurance company/surplus lines broker passes the tax to the policyholder. The insurance company/surplus lines broker is responsible for the difference between the calculated tax amount and the minimum tax amount. If the calculated tax, based on the tax percentage, is less than the stated minimum tax, the insurance company must pay the minimum amount. If a local government has adopted only a minimum tax, the minimum tax shall be paid quarterly, per insurance company, and is not chargeable to the policyholder.

**IX. Flat Fees**

Flat fees shall be paid quarterly, per insurance company, and are not chargeable to the insured.

**X. Collection Fees**

Pursuant to KRS 91A.080(4) and 806 KAR 2:150, a reasonable collection fee may be charged and retained by the insurance company or its agent. The collection fee shall not be more than fifteen percent (15%) of the tax collected and remitted to the local government or two percent (2%) of the taxable premium, whichever is less. This fee is in addition to the tax payable.

If a refund or credit of a tax is received by an insurance company/surplus lines broker that passed the tax on to the policyholder, and the amount refunded or credited is not owed to another local government, the insurance company/surplus lines broker is required to pay the full amount of the tax refund or credit, including any collection fee that has been retained, to the policyholder. In accordance with 806 KAR 2:150 Section 2(5), a collection fee refunded shall be returned to the policyholder on a pro rata basis in the same manner that the refund of the tax is made.

**XI. Appeals for Tax Refunds, Credits, or Assessments**

KRS 91A.0804 provides a sole and exclusive method for the filing of amended returns and requests or assessments by an insurance company/surplus lines broker, local government, or policyholder for nonpayment, underpayment, or overpayment of any license fee or tax imposed pursuant to KRS 91A.080. The procedures outlined in KRS 91A.0804 must be followed in order to properly request a refund or assessment related to nonpayment, underpayment, or overpayment of local government taxes.

For tax periods beginning after December 31, 2008, all amended returns, requests for refunds or credits, and assessments shall be made within two (2) years of the due date of the annual reconciliation (March 31) for the tax period during which the error was made. However, in the case of fraudulent failure to file a return or the filing of a fraudulent return, the underpayment may be assessed at any time.

## **XII. Unearned Premiums**

In accordance with KRS 91A.080(3), where premiums are returned to policyholders, as in the instance of a policy cancellation, the license fee or tax shall be returned by the insurance company/surplus lines broker to the policyholder pro rata on the unexpired amount of the premium. The license fee or tax shall be returned at the same tax rate at which it was collected and shall be taken as a credit by the insurance company/surplus lines broker on its next quarterly report to the local government. Returned premiums shall be reported on the annual reconciliation Form LGT-140. If the tax rate of the returned premium is different from the tax rate of the quarter in which it was returned, the returned premiums and the rate at which they were returned must be listed as a separate line item.

The appeal procedures outlined in KRS 91A.0804 and referenced in Section XII of this Bulletin do not apply to credits claimed in accordance with KRS 91A.080(3).

## **XIII. Credit for City Tax Against County Tax**

KRS 91A.080(12) requires insurance companies to credit city license fees or taxes against the county license fees or taxes imposed for the same license fees or taxes imposed by the county. This credit only applies if the county ordinance was enacted on or after July 13, 1990.

For reporting purposes, a credit of the city license fees or taxes against the county license fees or taxes must be taken and an LGT-142 form attached to the quarterly filing (Form LGT-141) and the annual reconciliation (Form LGT-140) if all of the following are true:

- The risk is located within the city limits;
- The county in which the city is located also imposes a tax;
- The county issued its ordinance on or after July 13, 1990; and
- The county license fee or tax for the applicable category (life, health, casualty, etc.) is higher than the city license fee or tax.

If a credit is required, the insurance company must pay the license fee or tax due to the city and pay the balance due to the county.

For July 1, 2014, through June 30, 2015, this credit applies to the following local governments:

<p>Bullitt County</p> <ul style="list-style-type: none"> <li>• Hebron Estates</li> <li>• Shepherdsville</li> <li>• Mount Washington</li> </ul>	<p>Meade County</p> <ul style="list-style-type: none"> <li>• Ekron</li> </ul>
<p>Hopkins County</p> <ul style="list-style-type: none"> <li>• Dawson Springs</li> </ul>	<p>Menifee County</p> <ul style="list-style-type: none"> <li>• Frenchburg</li> </ul>
<p>Pulaski County</p> <ul style="list-style-type: none"> <li>• Science Hill</li> </ul>	<p>Wayne County</p> <ul style="list-style-type: none"> <li>• Monticello</li> </ul>

**XIV. Quarterly Payment of Taxes**

License fees or taxes are due to the applicable local government thirty (30) days after the end of each calendar quarter. Each insurance company/surplus lines broker shall file separately, using form LGT-141 or a substantially similar form. These forms do not need to be filed with the Department of Insurance. However, pursuant to 806 KAR 2:070 and KRS 304.10-160, these forms must be retained for a minimum period of five (5) years. For more specific information regarding the filing of the quarterly tax return, please refer to the instructions for filing form LGT-141.

**Quarterly filings should be submitted on Form LGT-141 or a substantially similar form.**

**XV. Penalties**

Pursuant to KRS 91A.080(9), any license fee or tax not paid on or before the due date shall bear interest from the date due until paid. The Department of Revenue has set the interest rate on unpaid or underpaid taxes for 2014 at six percent (6%). Any interest due is payable to the applicable local government. In addition, the local government may assess a ten percent (10%) penalty on a license tax or fee not paid within thirty (30) days after the due date.

If, after an audit requested by a local government, the Department finds that an insurance company/surplus lines broker has willfully engaged in a pattern of business conduct that fails to properly collect and remit the fee or tax imposed by a local government pursuant to the authority granted by KRS 91A.080(7), the Department may assess the responsible insurance company/surplus lines broker an appropriate penalty fee no greater than ten percent (10%) of the additional license fees or taxes determined to be owed to the local government.

The penalty fee shall be paid to the local government owed the license fee or tax less any administrative costs of the Department in enforcing KRS 91A.080(7). Any insurance company/surplus lines broker held responsible for a penalty fee may request a hearing with the Department to be conducted pursuant to KRS 304.2-310 through 304.2-370 regarding the finding of a willful violation and the subsequent penalty fee.

In accordance with KRS 91A.0806(5), upon the presentation of proof that an insurance company has complied with the provisions of KRS 91A.0806(4) by performing due diligence in the location of risks and employing a verified risk location system or an alternative risk location method authorized by KRS 91A.0806(3), the insurance company/surplus lines broker:

- (a) Shall not be subject to penalties for failure to comply with KRS 91A.080 that may otherwise be imposed pursuant to KRS Chapter 304 or KRS 91A.080(7) for failure of a risk of location system to properly locate risks;
- (b) Shall be held harmless from any liability including but not limited to liability for penalties, except for the tax that is due and interest on the tax that an insurance company has failed to timely remit, that would otherwise be due solely as a result of a failure to properly collect and remit the tax or fee levied pursuant to KRS 91A.080 because of failure of a risk location system to properly locate risks; and
- (c) Shall not be subject to penalties under KRS 91A.0804(2)(c).

#### **XVI. Annual Reconciliation**

In accordance with KRS 91A.080(8), each insurance company/surplus lines broker shall file the Local Government Premium Tax annual reconciliation report on or before March 31<sup>st</sup> of each year to the applicable local government.

If an insurance company/surplus lines broker has not collected premiums for which a local government premium tax applies, the insurance company/surplus lines broker shall file an annual reconciliation with the Department indicating the reason that no local government premium taxes were due.

A filing fee of \$5.00 per insurance company/surplus lines broker shall be submitted with the annual reconciliation filing in a format compatible with the filing option chosen. The failure to file the annual reconciliation or remit the \$5.00 filing fee constitutes a violation of 806 KAR 2:095 and will result in administrative action.

#### **A. Mandatory Electronic Annual Reconciliation Filing Requirements**

The Local Government Premium Tax annual reconciliation report shall be submitted to the Department in an electronic format. **The Department no long accepts hard copy annual reconciliation reports.** Users may choose from two electronic options:

- Secure File Transfer Protocol ("SFTP")
- E-Services Portal

Documentation on how to submit electronically is on the Department of Insurance website, at [http://insurance.ky.gov/Docs.aspx?Div\\_id=13](http://insurance.ky.gov/Docs.aspx?Div_id=13) under the heading "Annual Reconciliation Electronic Submission."

## **B. Filing Options and Instructions**

### 1. Secure File Transfer Protocol ("SFTP")

If choosing the SFTP method, users must request access to the system by contacting the Department at [DOL.ISHelpDesk@ky.gov](mailto:DOL.ISHelpDesk@ky.gov) or by calling: (502) 564-6154, ext. 25205.

If the Department has previously approved a test file, and assigned a username and password for SFTP access, that username and password will suffice for access in subsequent years.

### 2. E-Services Portal

#### Surplus Lines Brokers

Access to electronically submit the annual reconciliation pursuant to KRS 91A.080 will automatically be added to any existing E-services account.

#### b. Insurance Companies

Insurance companies will need to establish an E-services account. The process to establish an account is outlined in the "User Documentation for Companies" section at: [http://insurance.ky.gov/Docs.aspx?Div\\_id=13](http://insurance.ky.gov/Docs.aspx?Div_id=13)

#### c. Local Governments

Local governments that wish to view their data online may do so through E-Services. Local governments must request access to view the annual reconciliation data through an email sent to [DOL.ISHelpDesk@ky.gov](mailto:DOL.ISHelpDesk@ky.gov) or by calling: (502) 564-6154, ext. 25205.

## **C. Filing the Annual Reconciliation with Local Governments**

The annual reconciliation shall be submitted electronically to the Department. However, insurance companies/surplus lines brokers shall continue to send hard copies of their annual reconciliation reports to the local governments. Filing electronically with the Department does not constitute compliance with the filing requirements for the local governments.

For more specific information regarding the filing of the annual reconciliation report, please refer to the instructions for filing form LGT-140.

**Annual Reconciliation filings submitted to the local governments shall be on Form LGT-140 or a substantially similar form.**

**XVII. General Filing Rules for Amended Annual Reconciliation Tax Reports**

- Amended Annual Reconciliation tax reports shall be filed on Form LGT-140.
- Do not staple pages of your filing together.
- No font smaller than 8 point shall be used when preparing the filings. Illegible or unreadable filings will not be accepted and will be returned to the filer for correction.

**XVIII. Questions**

Questions should be directed to the Local Government Premium Tax Unit. Phone: 502-564-1649; Fax: 502-564-6090; or e-mail: Brenda.Smith@ky.gov.

**XIX. Attachments:**

1. 2014-2015 Kentucky Local Government Premium Tax Schedule
2. 2014-2015 Kentucky Local Government premium Tax Listing of Payees and Addresses
3. Form LGT-140, Annual Reconciliation
4. Form LGT-141, Quarterly Return
5. Form LGT-142, City Credits Against County Taxes
6. Annual Reconciliation User Guide for City/County Data
7. Annual Reconciliation User Guide for Companies
8. Annual Reconciliation User Guide for Surplus Lines Brokers

/s/ Sharon P. Clark  
Sharon P. Clark, Commissioner  
Kentucky Department of Insurance  
On this 21<sup>st</sup> day of May, 2014

**Commonwealth of Kentucky  
Local Government Premium Taxes  
2014 - 2015 Schedule**

<b>Tax Code</b>	<b>Municipality Name</b>	<b>Municipality Code</b>	<b>Fire and Allied Perils</b>	<b>Casualty Liability Only</b>	<b>Vehicle</b>	<b>Inland Marine</b>	<b>Health</b>	<b>Life</b>	<b>All Other Risk Taxed</b>	<b>Min Tax</b>
27	<b>Adairville</b>	0121	10%	5%	5%	10%	None	None	None	
11	<b>Albany</b>	0122	10%	10%	10%	10%	10%	10%	10%	
	<b>Alexandria</b>	0123	10%	10%	10%	10%	None	None	10%	\$5.00
	<b>Allen</b>	0237	6%	6%	6%	6%	6%	6%	6%	
	<b>Anchorage</b>	0124	5%	5%	5%	5%	5%	5%	5%	
B	<b>Anderson County</b>	0852	4%	4%	4%	4%	4%	4%	4%	
41	* <b>Arlington</b>	0239	8%	8%	8%	8%	8%	8%	8%	\$25.00
	<b>Ashland</b>	0003	10%	10%	10%	10%	10%	10%	10%	
16	<b>Auburn</b>	0125	6%	6%	6%	6%	None	None	6%	
	<b>Audubon Park</b>	0126	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	
	<b>Augusta</b>	0030	5%	5%	5%	5%	None	5%	5%	
	<b>Bancroft</b>	0240	5%	5%	5%	5%	5%	5%	5%	
	<b>Barbourmeade</b>	0242	5%	5%	5%	5%	None	5%	5%	
	<b>Barbourville</b>	0031	9%	9%	9%	9%	9%	9%	9%	
	<b>Bardwell</b>	0127	9%	9%	9%	9%	9%	9%	9%	
19	<b>Barlow</b>	0243	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	3% or 7%	
17	<b>Beattyville</b>	0128	8%	8%	8%	8%	4%	8%	8%	
	<b>Beaver Dam</b>	0033	6.9%	6.9%	6.9%	6.9%	None	None	6.9%	

The **asterisk** \* indicates any municipalities that have adopted a premium tax or amended their taxes, payees or addresses since the last updated edition.

A Louisville Urban Services District has been established, which collects LGPT on Health Premiums for citizens living within the previous city boundary of Louisville.

Report is sorted by Municipality Name

**Commonwealth of Kentucky  
Local Government Premium Taxes  
2014 - 2015 Schedule**

Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	Bedford	0244	11%	11%	11%	11%	11%	11%	11%	\$5.00
	Beechwood Village	0129	5%	5%	5%	5%	None	5%	5%	
E	Bell County	0856	6%	6%	6%	6%	None	6%	None	
	Bellemeade	0247	5%	5%	5%	5%	None	5%	5%	
	Bellevue	0034	10%	10%	10%	10%	10%	10%	10%	
	Bellewood	0248	5%	5%	5%	5%	5%	5%	5%	
	Benton	0035	7.5%	7.5%	7.5%	7.5%	7.5%	\$18.75 Flat	7.5%	
	Berea	0036	6%	6%	6%	6%	None	6%	6%	
	Berry	0249	7%	7%	7%	7%	7%	7%	7%	
	Blue Ridge Manor	0251	5%	5%	5%	5%	5%	5%	5%	
07	Bowling Green	0004	7%	2%	2%	7%	2%	2%	7%	\$5.00
	Bradfordsville	0254	3%	3%	3%	3%	3%	3%	3%	
	Brandenburg	0132	5%	5%	5%	5%	5%	5%	5%	
30	Breckinridge County	0863	5%	5%	5%	5%	None	5%	5%	
	Briarwood	0256	5%	5%	5%	5%	5%	5%	5%	
	Brodhead	0259	6%	6%	6%	6%	None	6%	6%	
	Broeck Pointe	0455	5%	5%	5%	5%	5%	5%	5%	
	Bromley	0133	10%	10%	10%	10%	None	None	10%	

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	Brooksville	0134	7%	7%	7%	7%	7%	7%	7%	
	Brownsboro Farm	0260	5%	5%	5%	5%	None	5%	5%	
	Brownsboro Village	1015	5%	5%	5%	5%	5%	5%	5%	
	Brownsville	0135	7%	7%	7%	7%	7%	7%	7%	
A	Bullitt County	0864	5%	5%	5%	5%	None	None	5%	
	Burgin	0136	10%	10%	10%	10%	10%	10%	10%	
	Burkesville	0137	10%	10%	10%	10%	10%	10%	10%	
	Burnside	0138	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Butler	0139	10%	10%	10%	10%	10%	10%	10%	
	Cadiz	0140	6%	6%	6%	6%	6%	6%	6%	
	Calhoun	0141	12%	12%	12%	12%	12%	12%	12%	
	California	0264	10%	10%	10%	10%	None	10%	10%	
	Calvert City	0037	7%	7%	7%	7%	7%	7%	7%	
	Cambridge	0266	5%	5%	5%	5%	5%	5%	5%	
	Campbell County	0868	10%	10%	10%	10%	None	None	10%	
	Campbellsburg	0142	10%	10%	10%	10%	10%	10%	10%	\$5.00
	Campbellsville	0011	10%	10%	10%	10%	10%	2%	10%	
	Campton	0267	8%	8%	8%	8%	None	None	8%	

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	Caneyville	0268	5.2%	5.2%	5.2%	5.2%	None	None	None	\$5.00
	Carlisle	0038	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	\$5.00
	Carrollton	0039	8%	8%	8%	8%	8%	8%	8%	
	Carter County	0870	4.5%	4.5%	4.5%	4.5%	None	None	4.5%	
	Casey County	0872	6%	6%	6%	6%	None	None	6%	
	Catlettsburg	0040	14%	14%	14%	14%	14%	14%	14%	\$5.00
	Cave City	0143	8%	8%	8%	8%	8%	8%	None	
	Centertown	0272	6%	6%	6%	6%	None	None	6%	
09	Central City	0041	8%	8%	8%	8%	8%	8%	8%	
	Clark County	0994	4%	4%	4%	4%	None	None	4%	
	Clarkson	0276	5%	5%	5%	5%	5%	5%	5%	\$5.00
	Clay	0144	8%	8%	8%	8%	None	None	8%	
	Clay City	0145	5%	5%	5%	5%	None	None	None	
24	Cloverport	0147	9%	9%	9%	9%	9%	None	9%	\$5.00
	Coal Run Village	1011	4%	4%	4%	4%	None	4%	4%	
	Cold Spring	0148	10%	10%	10%	10%	None	None	10%	
	Coldstream	0447	5%	5%	5%	5%	5%	5%	5%	
	Columbia	0042	10%	10%	10%	10%	10%	10%	10%	

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	Corbin	0012	9%	9%	9%	9%	9%	9%	9%	
	Corinth	0279	10%	10%	10%	10%	10%	10%	10%	
	Corydon	0150	12%	12%	12%	12%	12%	12%	12%	
	Covington	0005	10%	10%	10%	10%	10%	10%	10%	
	Crab Orchard	0280	9%	9%	9%	9%	9%	9%	9%	
	Creekside	0458	5.8%	5.8%	5.8%	5.8%	5.8%	5.8%	5.8%	
	Crescent Springs	0151	5%	5%	5%	5%	5%	10%	5%	
	Crestview	0282	10%	10%	10%	10%	None	None	10%	
J	Crestwood	0284	10%	10%	10%	10%	10%	10%	10%	
14	Crittenden	0285	9%	9%	9%	9%	9%	9%	9%	
	Crittenden County	1007	2%	2%	2%	2%	None	None	2%	
	Crofton	0153	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	Crossgate	0286	5%	5%	5%	5%	5%	5%	5%	
	Cumberland	0043	8%	8%	8%	8%	8%	8%	8%	
	Cynthiana	0044	6%	6%	6%	6%	6%	6%	6%	
	* Danville	0013	8%	8%	8%	8%	None	8%	8%	
E-12	Daviess County	0879	8.9%	8.9%	8.9%	8.9%	4.9%	None	None	
A	Dawson Springs	0045	10%	10%	10%	10%	5%	5%	10%	

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01	Dayton	0046	11%	11%	11%	11%	None	None	11%	
	Dixon	0288	5%	5%	5%	5%	5%	5%	5%	
	Douglass Hills	0047	5%	5%	5%	5%	None	5%	5%	
	Dover	0289	7%	7%	7%	7%	7%	7%	7%	
	Druid Hills	0290	5%	5%	5%	5%	5%	5%	5%	
	Dry Ridge	0156	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
	Earlington	0048	10%	10%	10%	10%	10%	10%	10%	
	Eddyville	0157	10%	10%	5%	10%	None	None	10%	\$5.00
	Edmonton	0158	7%	7%	7%	7%	7%	7%	7%	
A	Ekron	0292	3%	3%	3%	3%	3%	10%	3%	
	Elizabethtown	0050	8%	8%	8%	8%	None	None	8%	
	Elkhorn City	0051	3%	3%	3%	3%	None	3%	3%	
	Elkton	0052	8%	8%	8%	8%	None	None	8%	\$10.00
	Elliott County	0999	6%	6%	6%	6%	None	None	6%	
	Elsmere	0053	8%	8%	8%	8%	8%	8%	8%	
	Eminence	0054	10%	10%	10%	10%	10%	10%	10%	
	Erlanger	0014	10%	10%	10%	10%	10%	10%	10%	
	Evarts	0159	10%	10%	10%	10%	10%	10%	10%	

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	Ewing	1002	6%	6%	6%	6%	None	6%	6%	
	Falmouth	0055	10%	10%	10%	10%	10%	10%	10%	
	Fincastle	0297	5%	5%	5%	5%	5%	5%	5%	
	Flatwoods	0015	8%	8%	8%	8%	None	\$25.00 Flat	8%	\$5.00
36	Fleming County	1005	6%	6%	6%	6%	None	6%	6%	
	Fleming-Neon	0161	5%	5%	5%	5%	5%	5%	5%	
K	Flemingsburg	0056	6%	6%	6%	6%	6%	6%	6%	\$10.00
	Florence	0016	8%	8%	8%	8%	8%	8%	8%	
	Fordsville	0298	8%	8%	8%	8%	8%	8%	8%	
	Forest Hills	0299	5%	5%	5%	5%	5%	5%	5%	
H	Fort Mitchell	0057	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Fort Thomas	0058	10%	10%	10%	10%	10%	10%	10%	
P	Fort Wright	0059	8%	8%	8%	8%	None	8%	8%	
	Fountain Run	0301	5%	5%	5%	5%	5%	5%	5%	
	Fox Chase	0967	5%	5%	5%	5%	None	None	5%	
	Frankfort	0006	6%	6%	6%	6%	6%	6%	6%	
	Franklin	0060	9%	9%	9%	9%	9%	9%	9%	
	Franklin County	0886	6%	6%	6%	6%	None	6%	6%	

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<b>Tax Code</b>	<b>Municipality Name</b>	<b>Municipality Code</b>	<b>Fire and Allied Perils</b>	<b>Casualty Liability Only</b>	<b>Vehicle</b>	<b>Inland Marine</b>	<b>Health</b>	<b>Life</b>	<b>All Other Risk Taxed</b>	<b>Min Tax</b>
	<b>Fredonia</b>	0162	6%	6%	6%	6%	None	None	6%	
A	<b>Frenchburg</b>	0302	5%	5%	5%	5%	5%	5%	5%	
B-04	<b>Fulton County</b>	0887	3%	3%	3%	3%	None	3%	3%	\$10.00
	<b>Gamaliel</b>	0303	7%	7%	7%	7%	7%	7%	7%	
37	<b>Georgetown</b>	0062	5%	5%	5%	5%	5%	5%	5%	
	<b>Ghent</b>	1003	5%	5%	5%	5%	5%	5%	5%	
	<b>Glasgow</b>	0017	5%	5%	5%	5%	2%	2%	5%	
	<b>Glencoe</b>	0309	6%	6%	6%	6%	6%	6%	6%	
	<b>Glenview</b>	0464	5%	5%	5%	5%	5%	5%	5%	
	<b>Glenview Hills</b>	0307	5%	5%	5%	5%	None	5%	5%	
	<b>Glenview Manor</b>	0308	5%	5%	5%	5%	None	None	None	
	<b>Goose Creek</b>	0310	8%	8%	8%	8%	None	8%	8%	
	<b>Goshen</b>	0451	10%	10%	10%	10%	None	10%	10%	
	<b>Graymoor-Devondale</b>	0312	5%	5%	5%	5%	None	5%	5%	
	<b>Grayson</b>	0063	10.5%	10.5%	10.5%	10.5%	None	None	10.5%	
	<b>Green Spring</b>	0313	5.75%	5.75%	5.75%	5.75%	None	5.75%	5.75%	
	<b>Greensburg</b>	0164	10%	10%	10%	10%	None	10%	10%	
	<b>Greenup</b>	0165	8%	8%	8%	8%	None	None	None	\$5.00

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	Greenville	0064	11%	11%	11%	11%	11%	11%	11%	
	Guthrie	0166	8%	8%	8%	8%	None	5%	8%	
	Hanson	0314	10%	10%	10%	10%	None	10%	10%	
	Hardinsburg	0168	6%	6%	6%	6%	6%	None	6%	
	Harlan	0065	8%	8%	8%	8%	None	8%	8%	
	Harrodsburg	0066	10%	10%	10%	10%	10%	10%	10%	
	Hartford	0169	10%	10%	10%	10%	10%	10%	10%	
	Hawesville	0974	8%	8%	8%	8%	8%	None	8%	
	Hazard	0018	5%	5%	5%	5%	5%	5%	5%	
A	Hebron Estates	0981	3%	3%	3%	3%	None	None	3%	
	Henderson	0019	10%	10%	10%	10%	10%	10%	10%	\$5.00
	Henderson County	0900	8%	8%	8%	8%	8%	8%	8%	
	Heritage Creek	0996	5%	5%	5%	5%	None	5%	5%	
B	Hickman	0067	3%	3%	3%	3%	None	None	3%	
	Hickory Hill	0444	5%	5%	5%	5%	None	5%	5%	
	Highland Heights	0171	10%	10%	10%	10%	None	None	10%	
	Hills And Dales	0448	5%	5%	5%	5%	None	5%	5%	
A	* Hillview	1020	5%	5%	5%	5%	None	None	5%	

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	Hindman	0172	6%	6%	6%	6%	None	6%	6%	
	Hodgenville	0069	9%	9%	9%	9%	None	None	None	
	Hollow Creek	0318	5%	5%	5%	5%	5%	5%	5%	
A	Hopkins County	0903	10%	10%	10%	10%	None	10%	10%	
	Hopkinsville	0020	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	Horse Cave	0173	8%	8%	8%	8%	8%	8%	8%	
	Houston Acres	0321	7%	7%	7%	7%	None	7%	7%	
	Hunters Hollow	0969	5%	5%	5%	5%	None	None	5%	
	Hurstbourne	0449	8%	8%	8%	8%	None	8%	8%	
	Hurstbourne Acres	0322	5%	5%	5%	5%	5%	5%	5%	
	Hustonville	0174	3%	3%	3%	3%	None	None	3%	
	Hyden	0323	4%	4%	4%	4%	4%	4%	4%	
	Indian Hills	0176	5%	5%	5%	5%	5%	5%	5%	
	Irvine	0070	10%	10%	10%	10%	None	10%	10%	\$5.00
	Irvington	0177	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	Island	0326	8%	8%	8%	8%	8%	8%	8%	
	Jackson	0071	8.5%	8.5%	8.5%	8.5%	None	None	8.5%	
	Jackson County	0904	5%	5%	5%	5%	None	None	5%	

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	Jamestown	0178	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	
	Jeffersontown	0072	5%	5%	5%	5%	None	5%	5%	
	Jeffersonville	0439	4%	4%	4%	4%	None	4%	None	\$5.00
	Jenkins	0073	5%	5%	5%	5%	5%	5%	5%	
	Junction City	0179	12%	12%	12%	12%	12%	12%	12%	
L-35	Kenton County	1000	8%	8%	8%	8%	None	None	8%	\$5.00
	Kingsley	0330	5%	5%	5%	5%	5%	None	5%	
15	Kuttawa	0180	10%	None	None	None	None	None	None	\$5.00
	La Center	0181	3%	3%	3%	3%	None	3%	3%	\$25.00
	Lafayette	0331	7%	7%	7%	7%	7%	7%	7%	
	Lagrange	0074	10%	10%	10%	10%	10%	10%	10%	
	Lakeside Park	0182	8%	8%	8%	8%	8%	10%	8%	
	Lancaster	0183	10%	10%	10%	10%	10%	10%	10%	
	Langdon Place	0332	5%	5%	5%	5%	5%	5%	5%	
B	Lawrenceburg	0075	8%	8%	8%	8%	8%	8%	8%	
	Lebanon	0076	10%	10%	10%	10%	10%	10%	10%	
	Lebanon Junction	0975	5%	5%	5%	5%	None	None	5%	
	* Leitchfield	0077	8%	8%	8%	8%	8%	8%	8%	\$5.00

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	<b>Lewis County</b>	0917	6%	6%	6%	6%	None	6%	6%	
08	<b>Lewisburg</b>	0185	10%	None	5%	None	None	None	None	\$5.00
D	<b>Lexington-Fayette</b>	0002	5%	5%	5%	5%	5%	5%	5%	\$5.00
	<b>Liberty</b>	0187	8%	8%	8%	8%	None	None	8%	
	<b>Lincolnshire</b>	0336	5%	5%	5%	5%	None	5%	5%	
	<b>Livermore</b>	0188	10%	10%	10%	10%	10%	10%	10%	
	<b>Livingston</b>	0337	7%	7%	7%	7%	7%	7%	7%	
	<b>London</b>	0078	7%	7%	7%	7%	7%	7%	7%	\$5.00
	<b>Loretto</b>	0339	3%	3%	3%	3%	3%	3%	3%	\$5.00
29	<b>Louisa</b>	0189	8%	8%	8%	8%	8%	8%	8%	\$25.00
R	<b>Louisville Urban Services Dist</b>	1017	5%	5%	5%	5%	5%	5%	5%	
R	<b>Louisville-Jefferson</b>	0001	5%	5%	5%	5%	None	5%	5%	
	<b>Loyall</b>	0190	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	
	<b>Ludlow</b>	0079	10%	10%	10%	10%	10%	10%	10%	
	<b>Lynch</b>	1022	8%	8%	8%	8%	8%	8%	8%	
H	<b>Lyndon</b>	0080	5%	5%	5%	5%	None	5%	5%	
	<b>Lynnview</b>	0192	5%	5%	5%	5%	None	5%	5%	
	<b>Madisonville</b>	0081	10%	10%	10%	10%	None	10%	10%	

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	<b>Manchester</b>	0082	4%	4%	4%	4%	4%	4%	4%	
	<b>Manor Creek</b>	0341	5%	5%	5%	5%	5%	5%	5%	
	<b>Marion</b>	0083	4%	4%	4%	4%	4%	4%	4%	
	<b>Martin</b>	0084	9%	9%	9%	9%	9%	9%	9%	
	<b>Maryhill Estates</b>	0342	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	
31	<b>Mason County</b>	0930	7%	7%	7%	7%	None	7%	7%	
	<b>Mayfield</b>	0021	9%	9%	9%	9%	9%	9%	9%	\$5.00
	<b>Maysville</b>	0022	7%	7%	7%	7%	None	7%	7%	
	<b>Mc Henry</b>	0985	5%	5%	5%	5%	5%	None	5%	
	<b>McKee</b>	0193	10%	10%	10%	10%	10%	10%	10%	
A	<b>Meade County</b>	0931	5%	5%	5%	5%	None	5%	5%	
	<b>Meadow Vale</b>	0194	5%	5%	5%	5%	None	5%	5%	
	<b>Meadowbrook Farm</b>	0344	5%	5%	5%	5%	5%	5%	5%	
	<b>Meadowview Estates</b>	0345	5%	5%	5%	5%	None	5%	5%	
	<b>Melbourne</b>	0346	10%	10%	10%	10%	10%	10%	10%	\$5.00
A	<b>Menifee County</b>	0932	6%	6%	6%	6%	None	None	6%	
	<b>Mentor</b>	0347	10%	10%	10%	10%	None	10%	10%	
	<b>Middlesboro</b>	0023	3%	3%	3%	3%	3%	2%	3%	

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	<b>Middletown</b>	0085	5%	5%	5%	5%	None	5%	5%	
	<b>Midway</b>	0195	5%	5%	5%	5%	5%	5%	5%	
32	<b>Millersburg</b>	0196	12%	12%	12%	12%	12%	12%	12%	\$5.00
	<b>Milton</b>	0348	8%	8%	8%	8%	8%	8%	8%	
	<b>Mockingbird Valley</b>	1016	5%	5%	5%	5%	5%	5%	5%	
A	<b>Monticello</b>	0086	5%	5%	5%	5%	None	None	None	\$5.00
	<b>Morehead</b>	0087	5%	5%	None	5%	None	None	None	
23	<b>Morgan County</b>	0937	4.5%	4.5%	4.5%	4.5%	None	None	4.5%	
	<b>Morganfield</b>	0088	7%	7%	7%	7%	None	None	7%	
15	<b>Morgantown</b>	0198	12%	None	None	None	None	None	None	
	<b>Mortons Gap</b>	0199	10%	10%	10%	10%	None	10%	10%	
	<b>Mount Sterling</b>	0089	10%	10%	10%	10%	10%	10%	10%	
	<b>Mount Vernon</b>	1010	4%	4%	4%	4%	4%	4%	4%	
A	<b>Mount Washington</b>	1008	4%	4%	4%	4%	None	None	4%	
	<b>* Muldraugh</b>	0202	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	\$5.00
	<b>Munfordville</b>	0203	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	
	<b>Murray</b>	0024	9.5%	9.5%	9.5%	9.5%	None	None	9.5%	
	<b>Murray Hill</b>	0446	5%	5%	5%	5%	None	5%	5%	

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Report is sorted by Municipality Name

**Commonwealth of Kentucky  
Local Government Premium Taxes  
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Tax Code	Municipality Name	Municipality Code	Fire and Allied Perils	Casualty Liability Only	Vehicle	Inland Marine	Health	Life	All Other Risk Taxed	Min Tax
	<b>Nebo</b>	0352	10%	10%	10%	10%	None	10%	10%	
40	* <b>New Castle</b>	0353	12%	12%	12%	12%	None	12%	12%	
02	<b>New Haven</b>	0354	8%	8%	8%	8%	None	None	8%	\$5.00
	<b>Newport</b>	0007	15%	15%	15%	10%	15%	10%	10%	
	<b>Nicholasville</b>	0025	6.5%	6.5%	6.5%	6.5%	None	6.5%	6.5%	
	<b>Norbourne Estates</b>	0355	5%	5%	5%	5%	None	5%	5%	
	* <b>North Middletown</b>	0206	9%	9%	9%	9%	9%	9%	9%	
	<b>Northfield</b>	0205	5%	5%	5%	5%	None	5%	5%	
	<b>Nortonville</b>	0207	10%	10%	10%	10%	None	10%	10%	
	<b>Norwood</b>	0356	5%	5%	5%	5%	None	5%	5%	
	<b>Oak Grove</b>	0208	10%	10%	10%	10%	10%	10%	10%	
	<b>Oakland</b>	0357	5%	5%	5%	5%	None	None	5%	
	<b>Old Brownsboro Place</b>	0443	5%	5%	5%	5%	None	5%	5%	
	<b>Oldham County</b>	0942	10%	10%	10%	10%	None	10%	10%	
26	<b>Olive Hill</b>	0091	8%	8%	8%	8%	None	None	8%	
	<b>Orchard Grass Hills</b>	0358	10%	10%	10%	10%	10%	10%	10%	
Q-18	<b>Owen County</b>	0943	5.5%	5.5%	5.5%	5.5%	None	None	5.5%	
	<b>Owensboro</b>	0008	8%	8%	8%	8%	4%	8%	8%	

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**Commonwealth of Kentucky  
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	Owingsville	0092	8%	8%	8%	8%	None	8%	None	\$5.00
	Owsley County	0944	7%	7%	7%	7%	None	None	7%	
	Paducah	0009	6%	6%	6%	6%	6%	6%	6%	
25	Paintsville	0093	8%	8%	8%	8%	None	None	None	
	Paris	0026	10%	10%	10%	10%	10%	10%	10%	
	Park City	0360	8%	8%	8%	8%	8%	8%	8%	
G	Park Hills	0094	10%	10%	10%	10%	10%	10%	10%	
	Parkway Village	0361	5%	5%	5%	5%	5%	5%	5%	
	Pembroke	0362	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
	Perryville	0210	10%	10%	10%	10%	None	10%	None	\$5.00
06	Pewee Valley	0211	10%	10%	10%	10%	10%	10%	10%	
	Pineville	0096	8%	8%	8%	8%	8%	8%	8%	
	Pioneer Village	0441	5%	5%	5%	5%	None	None	5%	
	Plantation	0212	5%	5%	5%	5%	5%	5%	5%	
	Pleasureville	0367	10%	10%	10%	10%	10%	10%	10%	\$5.00
	Plum Springs	0368	5%	5%	5%	5%	None	None	5%	
03	Powderly	0370	6%	6%	6%	6%	6%	6%	6%	
	Powell County	1013	5%	5%	5%	5%	None	5%	5%	

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**Commonwealth of Kentucky  
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<b>Tax Code</b>	<b>Municipality Name</b>	<b>Municipality Code</b>	<b>Fire and Allied Perils</b>	<b>Casualty Liability Only</b>	<b>Vehicle</b>	<b>Inland Marine</b>	<b>Health</b>	<b>Life</b>	<b>All Other Risk Taxed</b>	<b>Min Tax</b>
	<b>Prestonsburg</b>	0097	8%	8%	8%	8%	8%	None	8%	
	<b>Prestonville</b>	0371	6%	6%	6%	6%	6%	6%	6%	
	<b>Princeton</b>	0098	5%	5%	5%	5%	5%	5%	5%	
	<b>Prospect</b>	0213	7%	7%	7%	7%	7%	5%	7%	
	<b>Providence</b>	0099	7.5%	7.5%	7.5%	7.5%	None	None	7.5%	
C-A	<b>Pulaski County</b>	0949	5.5%	5.5%	5.5%	5.5%	None	5.5%	5.5%	\$5.00
	<b>Raceland</b>	0214	8%	8%	8%	8%	8%	8%	8%	
33	<b>Radcliff</b>	0100	11%	11%	11%	11%	None	None	11%	
	<b>Ravenna</b>	0215	12.5%	12.5%	12.5%	12.5%	12.5%	10%	12.5%	
	<b>Richlawn</b>	0372	5%	5%	5%	5%	None	5%	5%	
F	<b>Richmond</b>	0010	8%	8%	8%	8%	8%	8%	8%	
	<b>River Bluff</b>	0457	10%	10%	10%	10%	None	10%	10%	
	<b>Riverwood</b>	0374	5%	5%	5%	5%	None	5%	5%	
	<b>Robards</b>	0461	8%	8%	8%	8%	8%	8%	8%	
	<b>Rockcastle County</b>	0951	4%	4%	4%	4%	None	None	4%	
	<b>Rockport</b>	0377	6%	6%	6%	6%	6%	6%	6%	
	* <b>Rolling Fields</b>	0378	5%	5%	5%	5%	None	5%	5%	
	<b>Rolling Hills</b>	0216	5%	5%	5%	5%	5%	5%	5%	

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	<b>Russell Springs</b>	0217	10%	10%	10%	10%	10%	10%	10%	
39	<b>Russellville</b>	1009	7%	7%	7%	7%	None	None	7%	
	<b>Ryland Heights</b>	0971	5%	5%	5%	5%	5%	5%	5%	
	<b>Sacramento</b>	0382	8%	8%	8%	8%	8%	8%	8%	
	<b>Sadieville</b>	0440	10%	10%	10%	10%	10%	10%	10%	\$5.00
10	<b>Salyersville</b>	0105	8%	8%	8%	8%	None	None	None	
	<b>Sandy Hook</b>	0218	9%	9%	9%	9%	9%	9%	9%	
A	<b>Science Hill</b>	0387	5%	5%	5%	5%	5%	5%	5%	
	<b>Scottsville</b>	0106	4%	4%	4%	4%	4%	4%	4%	
	<b>Sebree</b>	0219	7%	7%	7%	7%	7%	7%	7%	\$5.00
	<b>Seneca Gardens</b>	0390	5%	5%	5%	5%	5%	5%	5%	
	<b>Shelbyville</b>	0107	5%	5%	5%	5%	5%	5%	5%	
A	<b>Shepherdsville</b>	0986	4%	4%	4%	4%	None	None	4%	
	<b>Shively</b>	0027	10%	10%	10%	10%	None	10%	10%	
	<b>Silver Grove</b>	0220	10%	10%	10%	10%	None	10%	10%	
	<b>Simpsonville</b>	0997	5%	5%	5%	5%	5%	5%	5%	
	<b>Slaughters</b>	0393	5%	5%	5%	5%	5%	5%	5%	
	<b>Smithfield</b>	0972	6.5%	6.5%	6.5%	6.5%	None	6.5%	6.5%	

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	Smithland	0395	6%	6%	6%	None	None	None	None	
	Smiths Grove	0396	7%	7%	7%	7%	5%	7%	7%	
	Somerset	0028	6%	6%	6%	6%	6%	6%	6%	\$5.00
	South Shore	0400	6%	6%	6%	6%	None	None	6%	
	Southgate	0109	10%	10%	10%	10%	None	None	10%	
	Sparta	0401	6%	6%	6%	6%	None	6%	6%	
	* Spencer County	1006	3%	3%	3%	3%	None	None	3%	
	Spring Valley	0445	5%	5%	5%	5%	None	5%	5%	
B	Springfield	0110	6%	6%	6%	6%	6%	6%	6%	
	St. Charles	0462	10%	10%	10%	10%	None	None	10%	\$25.00
I	St. Matthews	0463	5%	5%	5%	5%	5%	5%	5%	
	St. Regis Park	0104	5%	5%	5%	5%	None	5%	5%	
	Stamping Ground	0403	6%	6%	6%	6%	6%	6%	6%	
	Stanford	0221	9%	9%	9%	9%	9%	9%	9%	
	Stanton	0111	5%	5%	5%	5%	5%	5%	5%	
	Strathmoor Manor	0405	7%	7%	7%	7%	7%	7%	7%	
	Strathmoor Village	0406	5%	5%	5%	5%	5%	5%	5%	
	Sturgis	0112	12%	12%	12%	12%	12%	12%	12%	

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	Sycamore	0456	8%	8%	8%	8%	None	8%	8%	
	Taylor Mill	0113	8%	8%	8%	8%	None	8%	8%	
	Taylorville	0407	7%	7%	7%	7%	7%	7%	7%	\$5.00
	Ten Broeck	0453	5%	5%	5%	5%	None	None	None	
	Thornhill	0408	5%	5%	5%	5%	None	5%	5%	
12	Todd County	1001	6%	6%	6%	6%	None	None	6%	
	Tompkinsville	0222	5%	5%	5%	5%	5%	5%	5%	
28	Trenton	0409	6%	6%	6%	6%	None	6%	6%	
	Trigg County	0960	6%	6%	6%	6%	None	6%	6%	
	Trimble County	1023	5%	5%	5%	5%	None	None	5%	
	Uniontown	0223	12%	12%	12%	12%	None	None	None	\$5.00
	Vanceburg	1004	6%	6%	6%	6%	6%	None	6%	
	Versailles	0115	9%	9%	9%	9%	9%	9%	9%	
	Vicco	0413	10%	10%	10%	10%	10%	10%	10%	
05	* Villa Hills	0116	7%	7%	7%	7%	None	None	7%	
20	Vine Grove	0117	10%	10%	10% or 3%	10%	None	None	10%	
	Walton	0224	5%	5%	5%	5%	5%	5%	5%	
	Warsaw	0225	6%	6%	6%	None	None	None	None	

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<b>Tax Code</b>	<b>Municipality Name</b>	<b>Municipality Code</b>	<b>Fire and Allied Perils</b>	<b>Casualty Liability Only</b>	<b>Vehicle</b>	<b>Inland Marine</b>	<b>Health</b>	<b>Life</b>	<b>All Other Risk Taxed</b>	<b>Min Tax</b>
B	<b>Washington County</b>	0964	4%	4%	4%	4%	4%	4%	4%	\$10.00
	<b>Watterson Park</b>	0450	5%	5%	5%	5%	None	5%	5%	
	<b>Wayland</b>	0419	8%	8%	8%	8%	8%	8%	8%	
A	<b>Wayne County</b>	0965	5%	5%	5%	5%	None	None	5%	
	<b>Wellington</b>	0973	5%	5%	5%	5%	5%	5%	5%	
	<b>West Buechel</b>	0227	10%	10%	10%	10%	10%	10%	10%	
	<b>West Liberty</b>	0118	10%	10%	10%	10%	10%	10%	10%	
	<b>West Point</b>	0228	12%	12%	12%	12%	None	12%	12%	
	<b>Westwood</b>	0421	6%	6%	6%	6%	6%	6%	6%	
	<b>Wheatcroft</b>	0422	8%	8%	8%	8%	None	None	8%	
	<b>Wheelwright</b>	0423	5%	5%	5%	5%	None	5%	5%	
	<b>White Plains</b>	0425	10%	10%	10%	10%	None	None	10%	\$25.00
	<b>Whitesburg</b>	0230	5%	5%	5%	5%	5%	5%	5%	\$5.00
12	<b>Whitesville</b>	0426	8.9%	8.9%	8.9%	8.9%	None	None	None	
	<b>Wickliffe</b>	0231	4.5%	4.5%	4.5%	4.5%	None	4.5%	4.5%	
	<b>Wilder</b>	0232	10%	10%	10%	10%	None	10%	10%	
	<b>Wildwood</b>	0427	5%	5%	5%	5%	None	5%	5%	
	<b>Williamsburg</b>	0119	6%	6%	6%	6%	6%	6%	6%	

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	Williamstown	0233	6.75%	6.75%	6.75%	6.75%	None	None	6.75%	
	Wilmore	0120	6%	6%	6%	6%	6%	6%	6%	
	Winchester	0029	8%	8%	8%	8%	8%	8%	8%	
	Windy Hills	0234	5%	5%	5%	5%	None	5%	5%	
	Wingo	0430	5%	5%	5%	5%	None	None	5%	
15	Woodburn	0433	7%	2%	7%	7%	2%	2%	7%	
	Woodbury	0459	5%	5%	5%	5%	5%	5%	5%	
	Woodland Hills	0434	8%	8%	8%	8%	None	8%	8%	
	Woodlawn	0435	10%	10%	10%	10%	None	10%	10%	
	Woodlawn Park	0235	5%	5%	5%	5%	None	5%	5%	
	Worthington	0236	8%	8%	8%	8%	8%	8%	8%	
	* Worthington Hills	0452	6%	6%	6%	6%	6%	5.5%	6%	
	Worthville	0436	5%	5%	5%	5%	5%	5%	5%	
	Wurtland	1012	8%	8%	8%	8%	None	None	8%	

**Note: One copy per insurer at no charge. All others: \$5 - Advance only (KRS 304.4-010 AND 806 KAR 2:097)**

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Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Adairville</b>	City Of Adairville	P. O. Box 185	Adairville, KY 42202
<b>Albany</b>	City Of Albany	City Clerk P. O. Box 129	Albany, KY 42602
* <b>Alexandria</b>	City Of Alexandria	PO Box 932693	Cleveland, OH 44193
<b>Allen</b>	City Of Allen	P. O. Box 510	Allen, KY 41601
<b>Anchorage</b>	City Of Anchorage	P. O. Box 23266	Anchorage, KY 40223
* <b>Anderson County</b>	Anderson County Treasurer	137 South Main Street	Lawrenceburg, KY 40342
<b>Arlington</b>	City Of Arlington	P. O. Box 399	Arlington, KY 42021
<b>Ashland</b>	City Of Ashland	P. O. Box 1839	Ashland, KY 41105-1839
<b>Auburn</b>	City Of Auburn	P. O. Box 465	Auburn, KY 42206
<b>Audubon Park</b>	City Of Audubon Park	3340 Robin Road	Louisville, KY 40213
<b>Augusta</b>	City Of Augusta	P. O. Box 85	Augusta, KY 41002
<b>Bancroft</b>	City Of Bancroft	City Clerk P. O. Box 22401	Louisville, KY 40252-0401
<b>Barbourmeade</b>	City Of Barbourmeade	P.O. Box 6525	Louisville, KY 40206-6525
<b>Barbourville</b>	City Of Barbourville	P. O. Box 1300	Barbourville, KY 40906
<b>Bardwell</b>	City Of Bardwell	P.O. Box 639	Bardwell, KY 42023
<b>Barlow</b>	City Of Barlow	P.O. Box 189	Barlow, KY 42024
<b>Beattyville</b>	City Of Beattyville	P. O. Box 307	Beattyville, KY 41311
<b>Beaver Dam</b>	City Of Beaver Dam	P. O. Box 408	Beaver Dam, KY 42320
<b>Bedford</b>	City Of Bedford	P. O. Box 1	Bedford, KY 40006
<b>Beechwood Village</b>	City Of Beechwood Village	P.O. Box 7527	Louisville, KY 40257-7527
<b>Bell County</b>	Bell County Treasurer	P. O. Box 127	Pineville, KY 40977
<b>Bellemeade</b>	City Of Bellemeade	8505 Charing Cross Road	Louisville, KY 40222

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Bellevue</b>	City Of Bellevue Insurance Premium	P. O. Box 634168	Cincinnati, OH 45263-4168
<b>Bellewood</b>	City Of Bellewood Treasurer	P. O. Box 8095	Louisville, KY 40257-8095
<b>Benton</b>	City Of Benton	101 East 11th Street	Benton, KY 42025
<b>Berea</b>	City Of Berea	212 Chestnut Street	Berea, KY 40403
<b>Berry</b>	City Of Berry	P.O. Box 215	Berry, KY 41003
<b>Blue Ridge Manor</b>	City Of Blue Ridge Manor	Treasurer 130 Dorsey Station Road	Louisville, KY 40223
<b>Bowling Green</b>	City of Bowling Green	P. O. Box 643501	Cincinnati, OH 45264-3501
<b>Bradfordsville</b>	City Of Bradfordsville	202 West Main Street P.O. Box 65	Bradfordsville, KY 40009
<b>Brandenburg</b>	City Of Brandenburg	P. O. Box 305 Attn: City Treasurer	Brandenburg, KY 40108
<b>Breckinridge County</b>	County of Breckinridge - Breckinridge Co. Fiscal Court	Breckinridge County Treasurer P.O. Box 607	Hardinsburg, KY 40143
<b>Briarwood</b>	City Of Briarwood	P. O. Box 22408	Louisville, KY 40252
<b>Brodhead</b>	City Of Brodhead	P. O. Box 556	Brodhead, KY 40409
<b>Broeck Pointe</b>	City Of Broeck Pointe	P. O. Box 22205	Louisville, KY 40222
<b>Bromley</b>	City Of Bromley	226 Boone Street	Bromley, KY 41016
<b>Brooksville</b>	City Of Brooksville	P. O. Box 216	Brooksville, KY 41004
<b>Brownsboro Farm</b>	City Of Brownsboro Farm	8455 Brownsboro Road	Louisville, KY 40241-1626
<b>Brownsboro Village</b>	City of Brownsboro Village	P.O. Box 6635	Louisville, KY 40206
<b>Brownsville</b>	City Of Brownsville	P. O. Box 238	Brownsville, KY 42210
<b>Bullitt County</b>	Bullitt County Fiscal Court	P. O. Box 768	Shepherdsville, KY 40165
<b>Burgin</b>	City Of Burgin	Box 323	Burgin, KY 40310

Kentucky Local Government Premium Taxes  
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Municipality Name	Payee	Address	City, State, Zip Code
<b>Burkesville</b>	City Of Burkesville	P. O. Box 250	Burkesville, KY 42717
<b>Burnside</b>	City Of Burnside	P. O. Box 8	Burnside, KY 42519
<b>Butler</b>	City Of Butler	P. O. Box 229	Butler, KY 41006
<b>Cadiz</b>	City Of Cadiz	P. O. Box 1465	Cadiz, KY 42211
<b>Calhoun</b>	City Of Calhoun	P. O. Box 294	Calhoun, KY 42327
<b>California</b>	City Of California	P.O. Box 25	California, KY 41007
<b>Calvert City</b>	City Of Calvert City	P. O. Box 36	Calvert City, KY 42029
<b>Cambridge</b>	City Of Cambridge	2912 Cambridge Road	Louisville, KY 40220
<b>Campbell County</b>	Campbell County Fiscal Court	P. O. Box 72958	Newport, KY 41072-0958
<b>Campbellsburg</b>	City Of Campbellsburg	P. O. Box 67	Campbellsburg, KY 40011
<b>Campbellsville</b>	City Of Campbellsville	110 South Columbia Avenue, Ste. B	Campbellsville, KY 42718
<b>Campton</b>	City Of Campton	P. O. Box 35	Campton, KY 41301
<b>Caneyville</b>	City Of Caneyville	P. O. Box 69	Caneyville, KY 42721-0069
<b>Carlisle</b>	City Of Carlisle	107 E. Chestnut Street	Carlisle, KY 40311
<b>Carrollton</b>	City Of Carrollton	P. O. Box 156	Carrollton, KY 41008
<b>Carter County</b>	Carter County Fiscal Court - Room 227	Courthouse 300 W. Main St.	Grayson, KY 41143
<b>Casey County</b>	Casey County Fiscal Court	P. O. Box 306	Liberty, KY 42539
<b>Catlettsburg</b>	City Of Catlettsburg	P.O. Box 533	Catlettsburg, KY 41129
<b>Cave City</b>	City Of Cave City	P. O. Box 567	Cave City, KY 42127
<b>Centertown</b>	City Of Centertown	P.O. Box 517	Centertown, KY 42328
<b>Central City</b>	City Of Central City	214 North First Street	Central City, KY 42330
<b>Clark County</b>	Clark County Courthouse	34 South Main Street Rm # 103	Winchester, KY 40391

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Clarkson	City Of Clarkson	P. O. Box 10 106 Spring Street	Clarkson, KY 42726
Clay	City Of Clay	P. O. Box 425	Clay, KY 42404-0425
Clay City	City Of Clay City	P. O. Box 933	Clay City, KY 40312
Cloverport	City Of Cloverport	212 West Main Street	Cloverport, KY 40111
Coal Run Village	City of Coal Run Village	81 Church Street	Pikeville, KY 41501
Cold Spring	City Of Cold Spring	P.O. Box 932040	Cleveland, OH 44193
Coldstream	City Of Coldstream	9462 Brownsboro Road # 140	Louisville, KY 40241
Columbia	City Of Columbia	116 Campbellsville Street	Columbia, KY 42728
Corbin	City Of Corbin	P. O. Box 1343	Corbin, KY 40702
Corinth	City Of Corinth	215 Thomas Lane P. O. Box 157	Corinth, KY 41010
Corydon	City Of Corydon	P. O. Box 185	Corydon, KY 42406
* Covington	City Of Covington	Insurance Premium Tax 20 West Pike Street	Ft.Mitchell, KY 41011
Crab Orchard	City Of Crab Orchard	P. O. Box 87	Crab Orchard, KY 40419
Creekside	City Of Creekside	P. O. Box 221076	Louisville, KY 40252-1076
Crescent Springs	The City Of Crescent Springs	739 Buttermilk Pike	Crescent Springs, KY 41017
Crestview	City Of Crestview	14 Circle Drive	Cold Spring, KY 41076
Crestwood	City Of Crestwood	P. O. Box 186	Crestwood, KY 40014
Crittenden	City Of Crittenden	P.O. Box 207 117 South Main Street	Crittenden, KY 41030
Crittenden County	Crittenden County Fiscal Court	107 South Main Street, Ste, 208	Marion, KY 42064
Crofton	City Of Crofton	Insurance Tax Department P. O. Box 243	Crofton, KY 42217

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Crossgate</b>	City Of Crossgate	P. O. Box 6423	Louisville, KY 40206
<b>Cumberland</b>	City Of Cumberland - City Treasurer	402 West Main Street	Cumberland, KY 40823
<b>Cynthiana</b>	City Of Cynthiana	P. O. Box 67	Cynthiana, KY 41031
<b>Danville</b>	City Of Danville	P. O. Box 670	Danville, KY 40422
<b>Daviess County</b>	Daviess County Fiscal Court	P. O. Box 1716	Owensboro, KY 42302-1716
<b>Dawson Springs</b>	City Of Dawson Springs	200 West Arcadia Avenue P. O. Box 345	Dawson Springs, KY 42408-0345
<b>Dayton</b>	City Of Dayton	514-6th Ave.	Dayton, KY 41074
<b>Dixon</b>	City Of Dixon	P.O. Box 197	Dixon, KY 42409
<b>Douglass Hills</b>	City Of Douglass Hills	P. O. Box 43284	Louisville, KY 40243
<b>Dover</b>	City Of Dover	P. O. Box 161	Dover, KY 41034
<b>Druid Hills</b>	City Of Druid Hills	P. O. Box 6777	Louisville, KY 40206
<b>Dry Ridge</b>	City Of Dry Ridge	31 Broadway P. O. Box 145	Dry Ridge, KY 41035
<b>Earlington</b>	City Of Earlington	103 W. Main Street	Earlington, KY 42410
<b>Eddyville</b>	City Of Eddyville	P.O. Box 744	Eddyville, KY 42038
<b>Edmonton</b>	City Of Edmonton	P. O. Box 374	Edmonton, KY 42129
<b>Ekron</b>	City Of Ekron	Ekron Town Board P. O. Box 100	Ekron, KY 40117
<b>Elizabethtown</b>	City Of Elizabethtown	P. O. Box 550	Elizabethtown, KY 42702-0550
<b>Elkhorn City</b>	City Of Elkhorn City	P. O. Box 681	Elkhorn City, KY 41522
<b>Elkton</b>	City Of Elkton	P. O. Box 578	Elkton, KY 42220
<b>Elliott County</b>	Elliott County Fiscal Court	P. O. Box 710	Sandy Hook, KY 41171
<b>Elsmere</b>	City Of Elsmere	318 Garvey Avenue	Elsmere, KY 41018

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Eminence</b>	City Of Eminence	P. O. Box 163	Eminence, KY 40019
<b>Erlanger</b>	City Of Erlanger	P.O. Box 18511	Erlanger, KY 41018
<b>Evarts</b>	City Of Evarts	P. O. Box 208	Evarts, KY 40828
<b>Ewing</b>	City of Ewing	Wally Thomas, Mayor P.O. Box 182	Ewing, KY 41039
<b>Falmouth</b>	City Of Falmouth	230 Main Street	Falmouth, KY 41040
<b>Fincastle</b>	City Of Fincastle	City Clerk P. O. Box 22052	Louisville, KY 40252-0052
<b>Flatwoods</b>	City Of Flatwoods	2513 Reed Street	Flatwoods, KY 41139
<b>Fleming County</b>	Fleming County Fiscal Court	201 Court Square	Flemingsburg, KY 41041
<b>Fleming-Neon</b>	City Of Fleming-Neon	P. O. Box 66	Fleming Neon, KY 41840
<b>Flemingsburg</b>	City Of Flemingsburg	P. O. Box 406	Flemingsburg, KY 41041
<b>Florence</b>	City Of Florence	P. O. Box 321	Florence, KY 41022-0321
<b>Fordsville</b>	City Of Fordsville	P. O. Box 164	Fordsville, KY 42343
<b>Forest Hills</b>	City Of Forest Hills	P. O. Box 99604	Jeffersontown, KY 40269-0604
<b>Fort Mitchell</b>	City Of Fort Mitchell	P.O. Box 17404	Fort Mitchell, KY 41017
<b>Fort Thomas</b>	City Of Fort Thomas	P.O. Box 367	Florence, KY 41022-0367
<b>Fort Wright</b>	City Of Fort Wright	P. O. Box 17510	Ft.Wright, KY 41017
<b>Fountain Run</b>	City Of Fountain Run	P. O. Box 37	Fountain Run, KY 42133
<b>Fox Chase</b>	City Of Fox Chase	P.O. Box 310	Hillview, KY 40129-0310
<b>Frankfort</b>	City Of Frankfort	Box 697	Frankfort, KY 40602
<b>Franklin</b>	City Of Franklin	P.O. Box 643611	Cincinnati, OH 45264-3611
<b>Franklin County</b>	Franklin County Treasurer	P. O. Box 594	Frankfort, KY 40602
<b>Fredonia</b>	City Of Fredonia	P. O. Box 152	Fredonia, KY 42411

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Frenchburg</b>	City Of Frenchburg	P. O. Box 113	Frenchburg, KY 40322
<b>Fulton County</b>	Fulton County Treasurer	2216 Myron Cory Drive Suite 1	Hickman, KY 42050
<b>Gamaliel</b>	City Of Gamaliel	P. O. Box 126	Gamaliel, KY 42140
<b>Georgetown</b>	City Of Georgetown	100 Court Street Director Of Finance	Georgetown, KY 40324
<b>Ghent</b>	City of Ghent	P.O. Box 333	Ghent, KY 41045
<b>Glasgow</b>	City Of Glasgow	P. O. Box 278 Attn: License Fee Div.	Glasgow, KY 42142-0278
<b>Glencoe</b>	City Of Glencoe	P. O. Box 98	Glencoe, KY 41046
<b>Glenview</b>	City Of Glenview	City Treasurer P.O. Box 100	Glenview, KY 40025
<b>Glenview Hills</b>	City Of Glenview Hills - Mayor Robert McGonnell	2908 Lime Kiln Lane	Louisville, KY 40222
<b>Glenview Manor</b>	City Of Glenview Manor	P. O. Box 221196	Louisville, KY 40252-1196
<b>Goose Creek</b>	City of Goose Creek	9407 Westport Road, Suite 116-238	Louisville, KY 40241-2219
<b>Goshen</b>	City Of Goshen	P. O. Box 112	Goshen, KY 40026-0112
<b>Graymoor-Devondale</b>	City Of Graymoor-Devondale	1500 Lynn Way	Louisville, KY 40222
<b>Grayson</b>	City Of Grayson	302 East Main Street	Grayson, KY 41143
<b>Green Spring</b>	City Of Green Spring	P. O. Box 261	Harrods Creek, KY 40027
<b>Greensburg</b>	City Of Greensburg	110 W. Court Street	Greensburg, KY 42743
<b>Greenup</b>	City Of Greenup	1005 Walnut St.	Greenup, KY 41144
<b>Greenville</b>	City Of Greenville	P. O. Box 289	Greenville, KY 42345
<b>Guthrie</b>	City Of Guthrie	P.O. Box 125	Guthrie, KY 42234
<b>Hanson</b>	City Of Hanson	P.O. Box 337	Hanson, KY 42413
<b>Hardinsburg</b>	City Of Hardinsburg	P. O. Box 149	Hardinsburg, KY 40143

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Harlan	City Of Harlan	P. O. Box 783	Harlan, KY 40831
Harrodsburg	City Of Harrodsburg	208 South Main Street	Harrodsburg, KY 40330
Hartford	City Of Hartford	116 East Washington St.	Hartford, KY 42347
Hawesville	City Of Hawesville	P. O. Box 157	Hawesville, KY 42348
Hazard	City Of Hazard City Treasurer	P. O. Box 420	Hazard, KY 41701
Hebron Estates	City Of Hebron Estates	P.O. Box 416	Hillview, KY 40129
Henderson	City Of Henderson	P.O. Box 716	Henderson, KY 42419-0716
Henderson County	Henderson County Treasurer	20 N. Main Street	Henderson, KY 42420
Heritage Creek	City of Heritage Creek	8700 Justice Way	Louisville, KY 40229
Hickman	City Of Hickman	1812 South 7th Street	Hickman, KY 42050
Hickory Hill	City Of Hickory Hill	P. O. Box 221022	Louisville, KY 40252
Highland Heights	City Of Highland Heights	176 Johns Hill Road	Highland Heights, KY 41076
Hills And Dales	City Of Hills And Dales	P. O. Box 22262	Louisville, KY 40252-0262
Hillview	City of Hillview	Karen Gothof, City Clerk 283 Crestwood Lane	Louisville, KY 40229
Hindman	City Of Hindman	Box 496	Hindman, KY 41822
Hodgenville	City Of Hodgenville	P. O. Box 189 200 South Lincoln Blvd	Hodgenville, KY 42748
Hollow Creek	City Of Hollow Creek	7504 Fegenbush Lane, Bldg. C-2	Louisville, KY 40228
Hopkins County	Hopkins County Treasurer	P. O. Box 592	Madisonville, KY 42431
Hopkinsville	City Of Hopkinsville	P. O. Box 707 Attn: Financial Director	Hopkinsville, KY 42240
Horse Cave	City Of Horse Cave	P. O. Box 326	Horse Cave, KY 42749
Houston Acres	City Of Houston Acres	P. O. Box 206098	Louisville, KY 40250-6098

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Hunters Hollow	City Of Hunters Hollow	City Clerk/Treasurer 11300 Angelina Road	Louisville, KY 40229
Hurstbourne	City Of Hurstbourne	304 Whittington Parkway Suite 100	Louisville, KY 40222
Hurstbourne Acres	City Of Hurstbourne Acres	P. O. Box 24004	Louisville, KY 40224
Hustonville	City Of Hustonville	P. O. Box 110	Hustonville, KY 40437-0110
Hyden	City Of Hyden	22035 Main Street	Hyden, KY 41749
Indian Hills	City Of Indian Hills	City Treasurer P. O. Box 6289	Louisville, KY 40206-0289
Irvine	City Of Irvine	Tax Collector 101 Chestnut Street	Irvine, KY 40336
Irvington	City Of Irvington	P. O. Box 374	Irvington, KY 40146
Island	City Of Island	Island City Hall P. O. Box 33	Island, KY 42350
Jackson	City Of Jackson	333 Broadway	Jackson, KY 41339
Jackson County	Jackson County Fiscal Court	P. O. Box 175	Mc Kee, KY 40447
Jamestown	City Of Jamestown	P. O. Box 587	Jamestown, KY 42629
Jeffersontown	City Of Jeffersontown	10416 Watterson Tr.	Jeffersontown, KY 40299
Jeffersonville	City Of Jeffersonville	P. O. Box 127	Jeffersonville, KY 40337
Jenkins	City Of Jenkins	9409 Highway 805 P.O. Box 568	Jenkins, KY 41537
Junction City	City Of Junction City	P. O. Box 326	Junction City, KY 40440
Kenton County	Kenton County Fiscal Court	P.O. Box 706270	Cincinnati, OH 45270-6270
Kingsley	City Of Kingsley	P. O. Box 5515	Louisville, KY 40255-0515
Kuttawa	City Of Kuttawa	P. O. Box 400	Kuttawa, KY 42055

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>La Center</b>	City Of La Center	P.O. Box 420	La Center, KY 42056
<b>Lafayette</b>	City Of Lafayette	P.O. Box 240	La Fayette, KY 42254
<b>Lagrange</b>	City Of Lagrange	307 West Jefferson Street	Lagrange, KY 40031
<b>Lakeside Park</b>	City Of Lakeside Park	P. O. Box 17127	Lakeside Park, KY 41017
<b>Lancaster</b>	City Of Lancaster	308 West Maple Avenue Suite 1	Lancaster, KY 40444
<b>Langdon Place</b>	City Of Langdon Place	P. O. Box 22294	Louisville, KY 40252
<b>Lawrenceburg</b>	City Of Lawrenceburg	Tax Collector P.O. Box 290	Lawrenceburg, KY 40342-0290
<b>Lebanon</b>	City Of Lebanon	P. O. Box 840	Lebanon, KY 40033
<b>Lebanon Junction</b>	City Of Lebanon Junction	P. O. Box 69	Lebanon Junction, KY 40150
* <b>Leitchfield</b>	City Of Leitchfield	P. O. Box 398	Leitchfield, KY 42755
<b>Lewis County</b>	Lewis County Fiscal Court	112 Second Street, Suite 201	Vanceburg, KY 41179
<b>Lewisburg</b>	City Of Lewisburg	P. O. Box 239	Lewisburg, KY 42256
<b>Lexington-Fayette</b>	Lexington-Fayette Urban County Government	200 East Main Street	Lexington, KY 40507
<b>Liberty</b>	City Of Liberty	P. O. Box 127	Liberty, KY 42539-0127
<b>Lincolnshire</b>	City Of Lincolnshire	P.O. Box 20232	Louisville, KY 40250-0232
<b>Livermore</b>	City Of Livermore	P. O. Box 279	Livermore, KY 42352
<b>Livingston</b>	City Of Livingston	P. O. Box 654	Livingston, KY 40445
<b>London</b>	City Of London	City Clerk'S Office 501 South Main Street	London, KY 40741
<b>Loretto</b>	City Of Loretto	Box 45 - School House Drive	Loretto, KY 40037
<b>Louisa</b>	City Of Louisa	215 N. Main Cross Street	Louisa, KY 41230
<b>Louisville Urban Services D</b>	Louisville-Jefferson Co. Revenue Commission	P. O. Box 37740	Louisville, KY 40233-7740

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Louisville-Jefferson</b>	Louisville-Jefferson Co. Revenue Commission	P. O. Box 37740	Louisville, KY 40233-7740
<b>Loyall</b>	City Of Loyall	306 Carter Avenue P.O. Box 1060	Loyall, KY 40854
<b>Ludlow</b>	City Of Ludlow	P. O. Box 16188	Ludlow, KY 41016
<b>Lynch</b>	City of Lynch	P.O. Box 667	Lynch, KY 40855
<b>Lyndon</b>	City Of Lyndon	515 Wood Road	Louisville, KY 40222
<b>Lynnview</b>	City Of Lynnview	1241 Gilmore Lane	Louisville, KY 40213-2307
* <b>Madisonville</b>	City Of Madisonville	City Clerk PO Box 705	Madisonville, KY 42431
<b>Manchester</b>	City Of Manchester	123 Town Square	Manchester, KY 40962
<b>Manor Creek</b>	City Of Manor Creek	City Clerk 501 Eastern Boulevard	Clarksville, IN 47129
<b>Marion</b>	City Of Marion	217 South Main Street	Marion, KY 42064
<b>Martin</b>	City Of Martin	P. O. Box 749	Martin, KY 41649
<b>Maryhill Estates</b>	City Of Maryhill Estates	4205 Maryknoll Lane	Louisville, KY 40207
<b>Mason County</b>	Mason County Treasurer	31 West Third Street	Maysville, KY 41056
<b>Mayfield</b>	City Of Mayfield	211 E. Broadway City Hall	Mayfield, KY 42066
<b>Maysville</b>	City Of Maysville	216 Bridge Street	Maysville, KY 41056
<b>Mc Henry</b>	City Of Mc Henry	P.O. Box 47	Mc Henry, KY 42354
<b>McKee</b>	City Of McKee	P. O. Box 455	Mc Kee, KY 40447
<b>Meade County</b>	Meade County Courthouse Judge Executive	516 Hill Crest Drive	Brandenburg, KY 40108
<b>Meadow Vale</b>	City Of Meadow Vale	P. O. Box 22292	Louisville, KY 40252-0292
<b>Meadowbrook Farm</b>	City Of Meadowbrook Farm	City Clerk-P.O. Box 23104	Louisville, KY 40223
<b>Meadowview Estates</b>	City Of Meadowview Estates	P.O. Box 206274	Louisville, KY 40250-6274

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Melbourne</b>	City Of Melbourne	P. O. Box 63	Melbourne, KY 41059-0063
<b>Menifee County</b>	Menifee County Fiscal Court	P. O. Box 105	Frenchburg, KY 40322
<b>Mentor</b>	City Of Mentor	P.O. Box 3	Mentor, KY 41007
<b>Middlesboro</b>	City Of Middlesboro	P. O. Box 756	Middlesboro, KY 40965
<b>Middletown</b>	City Of Middletown	P. O. Box 43048	Louisville, KY 40253
<b>Midway</b>	City Of Midway	P. O. Box 4275	Midway, KY 40347-4275
<b>Millersburg</b>	City Of Millersburg	P.O. Box 265 1113 Main Street	Millersburg, KY 40348-0265
<b>Milton</b>	City Of Milton	10179 Highway 421 N	Milton, KY 40045
<b>Mockingbird Valley</b>	City of Mockingbird Valley	P.O. Box 7845	Louisville, KY 40257-0845
<b>Monticello</b>	City Of Monticello	P. O. Box 550	Monticello, KY 42633
<b>Morehead</b>	City Of Morehead	314 Bridge Street	Morehead, KY 40351
<b>Morgan County</b>	Morgan County Fiscal Court	450 Prestonburg Street	West Liberty, KY 41472
<b>Morganfield</b>	City Of Morganfield	220 N. Morgan Street P.O. Box 420	Morganfield, KY 42437
<b>Morgantown</b>	City Of Morgantown	P. O. Box 397	Morgantown, KY 42261
* <b>Mortons Gap</b>	City Of Mortons Gap	P. O. Box 367 131 Cross Street	Mortons Gap, KY 42440
<b>Mount Sterling</b>	City Of Mount Sterling	33 North Maysville	Mount Sterling, KY 40353
<b>Mount Vernon</b>	City of Mount Vernon	P. O. Box 1465	Mt Vernon, KY 40456
<b>Mount Washington</b>	City of Mount Washington	Attention: Peggy Brinkman P.O. Box 285	Mount Washington, KY 40047
<b>Muldraugh</b>	City Of Muldraugh	P. O. Box 395	Muldraugh, KY 40155-0395
<b>Munfordville</b>	City Of Munfordville	P. O. Box 85	Munfordville, KY 42765

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Murray</b>	City Of Murray	104 North 5th Street Suite A	Murray, KY 42071
<b>Murray Hill</b>	City Of Murray Hill	P. O. Box 22302	Louisville, KY 40252
<b>Nebo</b>	City Of Nebo	P. O. Box 173	Nebo, KY 42441
<b>New Castle</b>	City Of New Castle	P. O. Box 390	New Castle, KY 40050
<b>New Haven</b>	City Of New Haven	P.O. Box 98	New Haven, KY 40051
<b>Newport</b>	City Of Newport	Finance Department P.O. Box 1090	Newport, KY 41071-0090
* <b>Nicholasville</b>	City Of Nicholasville	P. O. Box 450	Nicholasville, KY 40340-0450
<b>Norbourne Estates</b>	City Of Norbourne Estates	Jerry Brown, City Clerk P.O. Box 7825	Louisville, KY 40257
<b>North Middletown</b>	City Of North Middletown	P. O. Box 69	North Middletown, KY 40357
<b>Northfield</b>	Treasurer - City Of Northfield	4949 Brrownsboro Road Suite 286	Louisville, KY 40222
<b>Nortonville</b>	City Of Nortonville	199 South Main Street	Nortonville, KY 42442
<b>Norwood</b>	City Of Norwood	P. O. Box 22375	Louisville, KY 40252
<b>Oak Grove</b>	City Of Oak Grove	P. O. Box 250	Oak Grove, KY 42262
<b>Oakland</b>	City Of Oakland	P. O. Box 122	Oakland, KY 42159-0122
<b>Old Brownsboro Place</b>	City Of Old Brownsboro Place	Attn: City Treasurer P. O. Box 22192	Louisville, KY 40252-0192
<b>Oldham County</b>	Oldham County Treasurer	Oldham County Fiscal Court Bldg. 100 West Jefferson Street	LaGrange, KY 40031-1149
<b>Olive Hill</b>	City Of Olive Hill	225 Roger Patton Drive	Olive Hill, KY 41164
<b>Orchard Grass Hills</b>	City Of Orchard Grass Hills	P. O. Box 25	Crestwood, KY 40014
<b>Owen County</b>	Owen County Treasurer	100 North Thomas Street	Owenton, KY 40359

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Owensboro	City Of Owensboro	P. O. Box 10003	Owensboro, KY 42302-9003
Owingsville	City Of Owingsville	P. O. Box 639	Owingsville, KY 40360
Owsley County	Owsley County Fiscal Court	P. O. Box 749	Booneville, KY 41314
Paducah	City Of Paducah	P. O. Box 2697 Dept. Of Finance	Paducah, KY 42002
Paintsville	City Of Paintsville	P. O. Box 1588	Paintsville, KY 41240-0071
Paris	City Of Paris	525 High Street	Paris, KY 40361
Park City	City Of Park City	P. O. Box 304	Park City, KY 42160
Park Hills	City Of Park Hills	1106 Amsterdam Road	Park Hills, KY 41011-2097
Parkway Village	City Of Parkway Village	P. O. Box 17092	Louisville, KY 40217
Pembroke	City Of Pembroke	P. O. Box 162	Pembroke, KY 42266
Perryville	City Of Perryville	P.O. Box 95	Perryville, KY 40468
Pewee Valley	City Of Pewee Valley	P. O. Box 769	Pewee Valley, KY 40056
Pineville	City Of Pineville	P. O. Box 688	Pineville, KY 40977
Pioneer Village	City Of Pioneer Village	4700 Summitt Drive	Louisville, KY 40229
Plantation	City Of Plantation	P. O. Box 22698	Louisville, KY 40222
Pleasureville	City Of Pleasureville	P. O. Box 2	Pleasureville, KY 40057
Plum Springs	City Of Plum Springs	288 Oak Street	Bowling Green, KY 42101
Powderly	City Of Powderly	211 Hillside Road	Powderly, KY 42367
Powell County	Powell County Fiscal Court	P.O. Box 506	Stanton, KY 40380
Prestonsburg	City Of Prestonsburg	200 North Lake Drive	Prestonsburg, KY 41653
Prestonville	City Of Prestonville	P. O. Box 306	Carrollton, KY 41008
Princeton	City Of Princeton	206 E. Market Street	Princeton, KY 42445
Prospect	City Of Prospect	P. O. Box 950250	Louisville, KY 40295-0250

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Providence	City Of Providence	P. O. Box 128	Providence, KY 42450
Pulaski County	Pulaski County Treasurer	P. O. Box 712	Somerset, KY 42501
Raceland	City Of Raceland	711 Chinn Street	Raceland, KY 41169
Radcliff	City Of Radcliff	P.O. Drawer 519	Radcliff, KY 40159-0519
Ravenna	City Of Ravenna	620 Main Street Office Of The Mayor	Ravenna, KY 40472
Richlawn	City Of Richlawn	P. O. Box 7786	Louisville, KY 40207
Richmond	City Of Richmond	P. O. Box 1268	Richmond, KY 40476-1268
River Bluff	City Of River Bluff	P. O. Box 792	Prospect, KY 40059
Riverwood	City Of Riverwood	524 Blankenbaker Ln	Louisville, KY 40207
Robards	City Of Robards	P. O. Box 488	Robards, KY 42452-0488
Rockcastle County	Rockcastle County Fiscal Court	P. O. Box 755	Mount Vernon, KY 40456
Rockport	City Of Rockport	P. O. Box 128	Rockport, KY 42369
* Rolling Fields	City Of Rolling Fields	7609 Solution Center	Chicago, IL 60677-7066
Rolling Hills	City Of Rolling Hills	P. O. Box 22445	Louisville, KY 40252
Russell Springs	City Of Russell Springs	P. O. Box 247	Russell Springs, KY 42642
Russellville	City of Russellville	168 South Main Street	Russellville, KY 42276
Ryland Heights	City Of Ryland Heights	Tax Collector 10145 Decoursey Pike	Ryland Heights, KY 41015
Sacramento	City Of Sacramento	Treasurer Box 245	Sacramento, KY 42372
Sadieville	City Of Sadieville	P. O. Box 129	Sadieville, KY 40370
Salyersville	City Of Salyersville	P. O. Box 640	Salyersville, KY 41465
Sandy Hook	City Of Sandy Hook	P. O. Box 274	Sandy Hook, KY 41171

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
Science Hill	City Of Science Hill	P. O. Box 295	Science Hill, KY 42553
Scottsville	City Of Scottsville	Attention: City Treasurer 201 West Main Street, Suite 8	Scottsville, KY 42164
Sebree	The City Of Sebree	36 South Spring Street P.O. Box 245	Sebree, KY 42455
Seneca Gardens	RDS KY-Insurance Premium Tax Division	P.O. Box 830725	Birmingham, AL 35283-0725
Shelbyville	City Of Shelbyville	P. O. Box 1289	Shelbyville, KY 40066-3289
Shepherdsville	City Of Shepherdsville	P.O. Box 400 634 Conestoga Parkway	Shepherdsville, KY 40165
Shively	City Of Shively	Shively City Clerk 3920 Dixie Highway	Shively, KY 40216
Silver Grove	City Of Silver Grove	City Clerk P.O. Box 428	Silver Grove, KY 41085
Simpsonville	City of Simpsonville	P.O. Box 378	Simpsonville, KY 40067
Slaughters	Town Of Slaughters	P. O. Box 23	Slaughters, KY 42456
Smithfield	City Of Smithfield	P. O. Box 22	Smithfield, KY 40068
Smithland	City Of Smithland	P. O. Box 287	Smithland, KY 42081
Smiths Grove	City Of Smiths Grove	P. O. Box 114	Smiths Grove, KY 42171
Somerset	City Of Somerset	P. O. Box 989	Somerset, KY 42501-0989
South Shore	City Of South Shore	P. O. Box 516	South Shore, KY 41175
Southgate	City Of Southgate	122 Electric Avenue	Southgate, KY 41071
Sparta	City Of Sparta	P.O. Box D	Sparta, KY 41086
Spencer County	Spencer County Treasurer	P. O. Box 183	Taylorsville, KY 40071
Spring Valley	City Of Spring Valley	P. O. Box 22466	Louisville, KY 40252-0466
Springfield	City Of Springfield	127 W. Main	Springfield, KY 40069

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>St. Charles</b>	City Of St. Charles	P. O. Box 246	St. Charles, KY 42453
<b>St. Matthews</b>	City Of St. Matthews	City Treasurer P. O. Box 7097	St. Matthews, KY 40257-0097
<b>St. Regis Park</b>	City Of St. Regis Park	P. O. Box 20429	Louisville, KY 40250-0249
<b>Stamping Ground</b>	City Of Stamping Ground	P. O. Box 29	Stamping Ground, KY 40379
<b>Stanford</b>	City Of Stanford	305 East Main Street	Stanford, KY 40484
<b>Stanton</b>	City Of Stanton	P. O. Box 370	Stanton, KY 40380
<b>Strathmoor Manor</b>	City Of Strathmoor Manor	P. O. Box 5459	Louisville, KY 40255-0459
<b>Strathmoor Village</b>	City Of Strathmoor Village	P. O. Box 5253	Louisville, KY 40205
<b>Sturgis</b>	City Of Sturgis	P. O. Box 98	Sturgis, KY 42459
<b>Sycamore</b>	City Of Sycamore	Treasurer 217 Sycamore Drive	Louisville, KY 40223
<b>Taylor Mill</b>	City Of Taylor Mill	5225 Taylor Mill Road	Taylor Mill, KY 41015
<b>Taylorsville</b>	City Of Taylorsville	P. O. Box 279	Taylorsville, KY 40071-0279
<b>Ten Broeck</b>	Treasurer - City Of Ten Broeck	9104 Spokane Way	Louisville, KY 40241-2426
<b>Thornhill</b>	City Of Thornhill	2311 Thornhill Road	Louisville, KY 40222
<b>Todd County</b>	Todd County Treasurer, Tammy Robertson	P.O. Box 310	Elkton, KY 42220
<b>Tompkinsville</b>	City Of Tompkinsville	206 N. Magnolia Street	Tompkinsville, KY 42167
<b>Trenton</b>	City Of Trenton	P. O. Box 72	Trenton, KY 42286-0072
<b>Trigg County</b>	Trigg County Treasurer	P. O. Box 672	Cadiz, KY 42211
<b>Trimble County</b>	Trimble County Fiscal Court	P.O, Box 251	Bedford, KY 40006
<b>Uniontown</b>	City Of Uniontown	P. O. Box 548	Uniontown, KY 42461
<b>Vanceburg</b>	City of Vanceburg	189 Second Street Suite A	Vanceburg, KY 41179

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Versailles</b>	City Of Versailles	196 South Main St. P. O. Box 625	Versailles, KY 40383
<b>Vicco</b>	City Of Vicco	P. O. Box 249	Vicco, KY 41773
<b>Villa Hills</b>	City Of Villa Hills	P. O. Box 644463	Pittsburgh, PA 15264-4463
<b>Vine Grove</b>	City Of Vine Grove	300 West Main Street	Vine Grove, KY 40175-1398
<b>Walton</b>	City Of Walton	40 North Main Street P. O. Box 95	Walton, KY 41094
<b>Warsaw</b>	City Of Warsaw	P. O. Box 785	Warsaw, KY 41095
<b>Washington County</b>	Washington County Treasurer	P. O. Box 126	Springfield, KY 40069-0126
<b>Watterson Park</b>	City Of Watterson Park	P. O. Box 32391	Louisville, KY 40232
<b>Wayland</b>	City Of Wayland	P. O. Box 293	Wayland, KY 41666
<b>Wayne County</b>	Wayne County Treasurer	P. O. Box 439	Monticello, KY 42633
<b>Wellington</b>	City Of Wellington	Judith L. Kaleher Treasurer 3003 Spencer Avenue	Louisville, KY 40205
<b>West Buechel</b>	City Of West Buechel	3705 Bashford Avenue	Louisville, KY 40218
<b>West Liberty</b>	City Of West Liberty	565 Main Street	West Liberty, KY 41472
<b>West Point</b>	City Of West Point	509 Elm Street	West Point, KY 40177
<b>Westwood</b>	City Of Westwood	City Treasurer P. O Box 22006	Louisville, KY 40252
<b>Wheatcroft</b>	City Of Wheatcroft	32 Main Street P. O. Box 42	Wheatcroft, KY 42463-0042
<b>Wheelwright</b>	City Of Wheelwright	P. O. Box 365	Wheelwright, KY 41669
<b>White Plains</b>	City Of White Plains	P. O. Box 399	White Plains, KY 42464
<b>Whitesburg</b>	City Of Whitesburg	38 East Main Street	Whitesburg, KY 41858
<b>Whitesville</b>	City Of Whitesville	P. O. Box 51	Whitesville, KY 42378

Kentucky Local Government Premium Taxes  
Listing of Payees and Addresses

Municipality Name	Payee	Address	City, State, Zip Code
<b>Wickliffe</b>	City Of Wickliffe	City Clerk-Treasurer Box 175	Wickliffe, KY 42087
<b>Wilder</b>	City Of Wilder	520 Licking Pike	Wilder, KY 41071
<b>Wildwood</b>	City Of Wildwood	P. O. Box 24036	Louisville, KY 40224
<b>Williamsburg</b>	City Of Williamsburg	P. O. Box 119	Williamsburg, KY 40769
<b>Williamstown</b>	City Of Williamstown	P. O. Box 147	Williamstown, KY 41097
<b>Wilmore</b>	City Of Wilmore	335 East Main Street	Wilmore, KY 40390
<b>Winchester</b>	City Of Winchester	P. O. Box 4135	Winchester, KY 40392-4135
<b>Windy Hills</b>	City Of Windy Hills	Summit Executive Suites 4350 Brownsboro Road, Suite 110	Louisville, KY 40207
<b>Wingo</b>	City Of Wingo	P. O. Box 117	Wingo, KY 42088
<b>Woodburn</b>	City Of Woodburn	P.O. Box 117	Woodburn, KY 42170
<b>Woodbury</b>	City Of Woodbury	City Hall 1 Lock Four Road	Woodbury, KY 42288
<b>Woodland Hills</b>	City Of Woodland Hills	P. O. Box 43032	Louisville, KY 40243
<b>Woodlawn</b>	City Of Woodlawn	P. O. Box 72127	Newport, KY 41072-0127
<b>Woodlawn Park</b>	City Of Woodlawn Park	Gloria Curran, Treasurer 2527 Nelson Miller Parkway, Suite 205	Louisville, KY 40223-3165
<b>Worthington</b>	City Of Worthington	P. O. Box 366	Worthington, KY 41183
<b>Worthington Hills</b>	City Of Worthington Hills	P. O. Box 22586	Louisville, KY 40252
<b>Worthville</b>	City Of Worthville	P.O. Box 123	Worthville, KY 41098
<b>Wurtland</b>	City of Wurtland	500 Wurtland Avenue	Wurtland, KY 41144